

# SUCCESSFUL CPAs

THE JOURNAL OF SUCCESSFUL PRACTICE MANAGEMENT

www.sterlingcpa.net

## “Billings and collections went up by 86% and our profits more than doubled.”

**B**ack in 2009, the CPA practice I had opened with my partner five years earlier was spinning out of control. The staff suffered from “upward delegation.” That’s a term I coined for staff who do substandard work and then expect you to fix it.

When my staff ran into something they didn’t know how to do, they would quietly leave their work in my office and sneak out the back door. Since I was perennially behind schedule, they safely assumed I would have to finish the work myself due to deadlines. Their jobs were

defined by their 9 to 5 schedules rather than getting their work done correctly and on time.

One of my staff specialized in staring me down. When I asked her to make changes to her work, she would stare at me. We worked with her to try and



Rob Cameron, CPA  
Cameron, Smith & Company, PC

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## “Revenues have increased nearly 78% and profitability is up by 30%.”



Mark Sherman, CPA

**L**ike most people who go into business for themselves, I wanted to control my own destiny. As a CPA, I wanted to help others achieve their professional goals. That’s why in the

year 2000, I left my job as CFO of a steel company to open my own CPA practice.

I knew that to run a successful practice, I had to hire good staff

*Continued on page 6*

“THE FOUR CONDITIONS OF EXCHANGE” BY L. RON HUBBARD



# “Despite shorter work hours, our billings and collections have doubled...”

**A**fter six years working as a CPA at a trucking company, I decided to reevaluate my goals and priorities. I wanted to return to the kind of work I liked best, public accounting. I left the trucking company and in 1990, bought two existing CPA practices which I merged into one. My first year in business, I had two locations.

*“I no longer have to be at my practice for it to operate correctly and grow. I have significantly more free time to spend at home and to travel.”*

The practice grew quicker than I expected. Since I was reluctant to delegate, I became “over-involved” in the work in the office. I prepared the company’s payroll myself and personally transmitted the tax returns.

As my schedule filled up, we hired another tax preparer but we had a tough time getting clients to use her. Most people preferred to stay with the same preparer year after year. Unable to resolve this, I could not pass some of my own clients to the new preparer. My workload kept growing. Tax seasons were over 100 hours per week. I was the first to leave the house in the morning and usually returned home after my family was in bed.

We thought we were very productive during tax seasons; it forced us to focus and get the work done on time. It was the off-season where we struggled the most. Without the deadlines and pressure, we were not efficient. We were open five days a week, not getting much work done, nor making much money.

In 2001, I received a mailer from Sterling and requested a copy of their management DVD. Several points on the DVD hit the nail on the head for me, such as staff performing the wrong functions or the overworked owner trying to do it all himself. After receiving an introductory consultation, I signed up for the Sterling program.

Sterling came to our practice for five days to implement the basics of their program. They reorganized the office, reassigning functions so I could shed some of the “hats” I had no business wearing. They wrote up job descriptions and trained the staff on their duties. A streamlined communications system was instituted which cut down on confusion and wasted time. The Sterling program included a system of metrics for monitoring how much work each staff member was getting done. Production immediately increased; my work hours immediately decreased. Tax season hours decreased by 30% while non-tax season dropped from 40 hours a week to 21 hours a week and billings went up significantly. Non-tax season continues to improve



*Candi and Tim Starner, CPA  
Starner Tax Group*

with billings up 37% in 2012 over 2011, and we still are open only three days a week.

I took several of Sterling’s management courses. I learned what I should be doing as the CEO of my practice, how to be a leader, how to delegate, how to measure productivity and improve any condition in the business. To help lighten my load and make the practice more efficient, Sterling recommended I make my wife, Candi, the office manager. I took their advice and sent Candi for management training, too. This put us both on the same page.

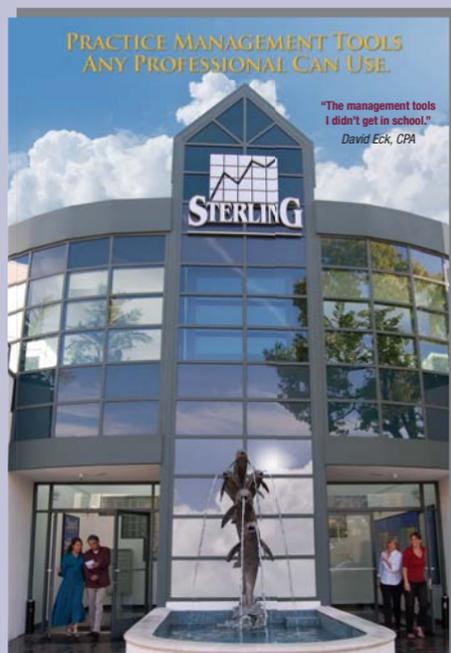
Sterling introduced us to their hiring techniques and personnel testing. With their help, we were able to identify and hire more competent staff. A job interview and resume are not enough to distinguish the

good applicants from the rest. With a higher quality of staff, we were able to delegate more. Our consultant also helped us schedule more intelligently so we could get more clients in with the tax preparers but still run smoothly. She also showed us ways to get more referrals.

We continued to work with our consultant via regular phone consultations and still do. Whenever a problem comes up, we review it with her. It helps to have an unbiased viewpoint from someone who is experienced in my industry yet not embroiled in the day-to-day operations of the business. The consultations also force us to keep track of our progress and get our homework done on time.

Although we reduced our off-season office hours from five days a week to three, we got more work done and made more money. I also reduced my schedule during tax seasons but still got as much work done. Thanks to the Sterling program, I no longer have to be at my practice for it to operate correctly and grow. I have significantly more free time to spend at home and to travel.

Despite shorter work hours, our billings and collections have doubled since starting with Sterling. I used to work longer and harder than was necessary because I lacked the right management tools. Now I have them, and an enjoyable, thriving practice, thanks to the Sterling program. ■



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# “Billings are way up even though I now can leave the office by 5:30.”

**M**y father had been a pharmacist who was tied to his store from 9 a.m. to 9 p.m. every day. He had nine children and wanted us to become doctors, but that was not my game. Instead, I became a CPA. I was working hard to make partner at a regional CPA practice when the firm hit hard times. They lost a major client, pulled in a partner to do my job and let me go. I liked public accounting so I opened my own practice in 1986.

When I started out, I was a true “sole proprietor” and did everything myself. Four years later, I formed a new firm with two partners and a few years after that, we parted ways. I kept my clients, the staff, the receivables and the debt. My brother Mike, who was also a CPA, came to work for me. By 1998, he had bought in and become my partner. We shared the responsibilities of running the practice.

I was working 10 to 12 hours a day year round. I had gone through a divorce and the practice gave me something to concentrate on. But I also felt I could not take my hand off the pressure switch. We didn’t have any real structure and usually reacted to staff issues instead of being in control.

Expecting an increase in growth, we hired four staff over a two-year period; but then the economy took a turn for the worse. We decided not to fire anybody, that we would grow into it. The problem was, the growth was considered my job. Mike and I were under pressure from some staff to increase their pay. I had tried to devise a bonus system but I had no way to increase productivity. To make matters worse, everything was bottlenecking with me. I wanted to take care of clients myself and was

reluctant to let go. Although we were big enough to have processes in place, we continued to operate with a smaller-firm mentality.

My other concern was I wanted the practice to perpetuate itself after I retired. I went into public accounting to help people. We didn’t just give clients their completed work and send them our bill; we educated them in the process. They appreciated it and we became friends. I wanted to make sure they would be taken care of when I was gone.

One day I received a letter from another CPA recommending Sterling.

*“I was working 10 to 12 hours a day year round. I had gone through a divorce and the practice gave me something to concentrate on.”*

He said his practice had been controlling him and that he had been working long hours just to maintain it. That sounded like me so I asked Sterling for a copy of their DVD and watched it with Mike. We felt the concepts made sense, particularly the idea we could be first-class CPAs but not know how to run a practice. Ours was stagnant and we needed a method for managing it.

I then talked with another CPA who was a Sterling client. She was so excited about their program, I presumed she was a newer client. When I discovered she had been a client for seven years and was still excited, I thought there must be something to it. What appealed to

us was that Sterling would follow up and ensure we were successful. We signed up.

We started the program with a thorough analysis of the practice by our consultant to get to the root of our issues. Then she wrote a customized plan to address these issues, step by step, and helped us through it. We also took Sterling’s management courses which taught us the correct principles and procedures for managing a practice and its staff. We soon realized we were the ones in need of the most change.

On our consultant’s recommendation, Mike and I examined our revenues to see what each CPA was generating compared to what they should be generating, and what each was being paid. We realized they were overpaid for what they were producing; it was no wonder our growth was stagnant. We decided to take a proactive approach. With our consultant’s help, we devised and implemented a bonus system based on each individual CPA’s billings. Our tax manager quit when he discovered he would have to be productive on an ongoing basis to make more money.

Sterling had taught us about the different types of staff personalities. We had a CPA who was two-faced and made trouble by saying one thing to me and something else to others. She complained, was counterproductive and drove the managers crazy, so we chose to dismiss her. The Sterling program



*Chuck and Mike Ulrich, CPAs  
Ulrich & Associates, CPAs*

has a way of weeding out the bad staff while helping us find and motivate good staff.

We both learned how to delegate. We empowered the staff to solve their own problems without running to us every time something needed fixing.

Sterling came to our site right before tax season to help us implement the program and get the staff on board. As a result, we had a smoother tax season than ever before. We were on top of the receivables and billed clients with each completed return rather than waiting until month-end; then we followed up.

For the number of CPAs we have, billings are up even though I now can leave the office by 5:30. I have the time to do other things because the practice is not completely on my shoulders. I now enjoy my work and my life more.

The Sterling program changed us, not the practice. We were the cause of our problems and had to change how we operated. Sterling taught us the correct principles and showed us what we were capable of with the right tools. ■

## BETTER NET/BOTTOM LINE

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# “Last month, we reached highest-ever numbers for billings and collections.”

**D**issatisfied with the CPA practice in which I was a partner, I decided to open a practice of my own. I struck a deal with the firm and, for a fee, was able to leave with my own client book. In January 2000, I opened my own accounting practice. My wife, also a CPA, came on board six months later.

We grew to the point where we had too many clients to deal with. Administratively, we could not keep track of them all and lacked a workable system for accomplishing this. As a result, we were experiencing a high level of stress on a daily basis.

Additionally, too much work landed on my desk to review or deal with myself. Some of this work should have been researched and completed by my staff who were not trained or motivated. Other matters were trivial and should not have been passed to me in the first place. But both the staff and I had developed bad habits; by not insisting they do their jobs, I was doing their jobs for them.

I had one employee who, despite a glossy social veneer, harbored disagreements and resentment. We had decided to switch to an improved client due date tracking system, and ran the old and new systems on a parallel basis for a short time. Convinced that she was losing some of her control, she intentionally allowed client return due dates to pass that were not set up in the new system. This was her way of proving to us that the new system would not work.

Like most CPAs, I worked long hours during tax season. I didn't mind the long hours until they carried on past tax season.

As for our clients, not all were a good fit for the firm, but we took them on anyway although it was not advantageous for the practice.

*“I have the freedom and flexibility to do the other things I love. ... Since starting with Sterling, I've already run two marathons and am in training for three marathons this year. Life is fun again.”*

These were the problems we were struggling with in 2009 when I received a letter from another CPA telling me about Sterling. I requested a copy of Sterling's management DVD. Watching it, I was struck by an explanation of different types of staff and the effects they have on the practice. I then received a practice consultation which finalized my decision to do the Sterling program.

The Sterling program included management courses which taught me about managing groups and staff. I discovered people have fixed emotional states. Some are upbeat and seek to help the practice while others, no matter what they claim, do not. This restored my confidence

in dealing with others as I realized that when in a conflict, I was not necessarily the one with the problem.

I learned that the role of an executive is distinct and very difficult to carry out when the executive holds onto the work in the firm. It's not only difficult, it's also costly for the firm. An executive should spend time managing others to get the work done, rather than grabbing work to do himself.

I received training and coaching in communication and how to get things done. I had a tendency to avert my glance when talking to others, particularly in an uncomfortable situation. I've since learned how to comfortably communicate even in unpleasant situations such as delivering bad news. Additionally, I learned how to maintain my focus and attention when talking, or listening, and can control the conversation, especially with talkative clients who would otherwise throw off my schedule. I know how to be very clear on something I want done and communicate that firmly, but not rudely. I can say it with the right amount of impact which helps get the staff member to get it done.

As for my practice, Sterling guided us through many positive changes which put us back in control. We got better organized and dismissed the unproductive, negative staff. With Sterling's guidance and personnel testing, we were able to find the right staff. We are implementing management by statistics, and have recently implemented performance-based compensation, both of which have added dramatically to our



Mark Granger, CPA  
Granger & Company, PA

bottom line. The staff started to do their own jobs and I started to do mine. The stress of running the practice has diminished. We are accomplishing more than ever before.

We began the Sterling program a little over three years ago. During that time, our billings and collections have increased by 41% and profitability by an average of 90% per year. Last month, we reached our highest-ever numbers for billings and collections.

The consulting, training and other steps of the Sterling program dovetail into a highly effective management system. I've been able to work less hours during and after tax season. I have the freedom and flexibility to do the other things I love. A few years ago, I had to put aside my favorite form of recreation, marathon running, due to long hours in the practice. Since starting with Sterling, I've already run two marathons and am in training for three marathons this year. Life is fun again. ■

**ACQUIRE THE MANAGEMENT SKILLS  
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THAN IT RUNNING YOU**

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# THE FOUR CONDITIONS OF EXCHANGE

There is a term used in business called “fair exchange.”

Let us apply this to an activity engaged in servicing the public.

We could isolate four conditions of exchange.

1. First consider a group which takes in money but does not deliver anything in exchange. This is called rip-off. It is the “exchange” condition of robbers, tax men, governments and other criminal elements.

2. Second is the condition of partial exchange. The group takes in orders or money for goods and then delivers part of it or a corrupted version of what was ordered. This is called short-changing or “running into debt” in that more and more is owed, in service or goods, by the group.

3. The third condition is the exchange known, legally and in business practice, as “fair exchange.” One takes in orders and money and delivers exactly what has been ordered. Most successful businesses and activities work on the basis of “fair exchange.”

4. The fourth condition of exchange is not common but could be called exchange in abundance. Here one does not give two for one or free service but gives something more valuable than money was received for. Example: The group has diamonds for sale; an average diamond is ordered; the group delivers a blue-white diamond above average. Also it delivers it promptly and with courtesy.

If no. 1 is in vogue, income will dry up with a thoroughness you wouldn’t believe. Although the TV and movies try to tell one that robbery is the only way to get rich, this is not true. Those who engage upon it, whether they be stickup men, corporate con men or governments, are not long for this world. The bigger the group the longer it takes for it to fall but fall it assuredly does. And the individual who takes but does not give ends up with a deep-six in many ways quite rapidly.

The second condition of partial exchange can only keep a group or individual going just so long. The end result is painfully a demise of status or position and, most certainly, income. Many “third

world countries” and even the bigger ones are in this plight right now. They take in but do not really produce or give. This is what inflation is all about. The unemployment ranks are full of such.

The third condition of “fair exchange” gives one a rather level progress. It is considered honest, is socially acceptable and very legal under law. It does not, however, guarantee any expansion or improvement of a group or the lot of a person. It is barely comfortable.

The fourth condition is the preferred one. It is the one I try to operate on and have attempted to for ages. Produce in abundance and try to give better than expected quality. Deliver and get paid for it, for sure, but deliver better than was ordered and more. Always try to write a *better* story than was expected, always try to deliver a better job than was ordered. Always try to—and deliver—a better result than was hoped for.



This fourth principle above is almost unknown in business or the arts. Yet it is the key to howling success and expansion.

If they follow no. 3 they will get along. But if they follow no. 4 they will really flourish and prosper. *And* it is the only one which guarantees expansion. ■

L. Ron Hubbard

From “The Finance Series” articles

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- Managing and motivating staff
- How to increase production
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and manage them well. These were skills I had not been taught in school. As a result, I was having personnel problems that I had never dreamed of.

I had a staff bookkeeper who appeared to be willing and supportive but underneath it all, she was secretly hostile toward everyone in the practice, including me. She would promise to get work done and then wouldn't do it; I was the one stuck making excuses to the client. Her attendance was poor and when she was in the office, she stirred up trouble among the staff. During her time at my practice, we went through nine receptionists which I attribute to her efforts to make their lives miserable.

My solution was to be "Mr. Nice Guy" with the staff but the nicer I was, the worse they became. They had negative attitudes and brought their personal dramas into the office.

I felt I had lost control of the practice and the stress was taking its toll on my health. Every time we seemed to get back on track, something else would come up. I knew I could not keep functioning this way. In 2006, I contacted Sterling for help with the practice. I took their courses which taught me the fundamentals

of management and what I should be doing as the top executive in the practice. My consultant wrote a customized plan to put me back in control and then followed up to help me through it.

Sterling came to my practice to train the staff on their program so we were all on the same page. During this visit, we implemented management by statistics, an objective system that uses statistics to show which staff are doing something worthwhile and which aren't, regardless of what they are saying. It was no coincidence that a couple of my negative staff left after we began to monitor their productivity.

Learning how to manage the staff was only half the battle; the other half was hiring good people in the first place. With my consultant's guidance and Sterling's testing of job applicants, I began to hire good staff.

To keep the staff motivated, my consultant recommended I implement a bonus plan based on the practice meeting certain revenue quotas. When the quotas were met, I paid bonuses to the staff who had rising statistics. We have since developed additional incentives.

Thanks to our bonus plan, the staff are personally invested in

the practice. They are motivated because they feel they have a stake in it; it's a lot different than busting your butt for one person's gratification. Because the staff know they will be paid based on the practice making its quota, they not only ensure they are productive, they look around and make sure everyone else is, too. If there is a bad apple in the group, there are no qualms about dealing with that person—it's a different mentality.

*"I can take the time off to be with my family and can rely on my employees to get the work done and go the extra mile. Since they are a good group, I have trained them to take on more of the work and responsibility."*

Sterling also helped us be more efficient by organizing the practice, assigning specific tasks and responsibilities to each of the staff, and straightening out communications

with each other and with clients. Being better organized with a higher quality of staff enabled me to delegate. Freeing me up enabled us to expand our client base and sales.

When I started my own practice, I expected to have to put in the hours. But I felt like I was alone, no one was joining me. I now have a good, stable group. I can take the time off to be with my family and can rely on my employees to get the work done and go the extra mile. Since they are a good group, I have trained them to take on more of the work and responsibility. As a result, this past tax season was one of our smoothest ever.

Since implementing the Sterling program, our gross revenues have increased nearly 78% and profitability is up by 30%.

What I have learned is that being a competent accountant and hard work are important ingredients in having a successful practice, but they do not guarantee success. I also needed the tools of management from Sterling. We would not be operating at the level we are without them.

My motto used to be "The only good partner is an ex-partner," but now I feel like I have two valuable partners, my staff and Sterling. ■

## A PERSONNEL MANUAL FOR CPAs

The new booklet *Personnel: Your Most Valuable Resource or Greatest Burden* describes the basic principles of personnel management to help create a smoother running practice. Written by Kevin Wilson, Sterling's Chairman and CEO, this booklet contains three decades of experience distilled down into one easy read, including:

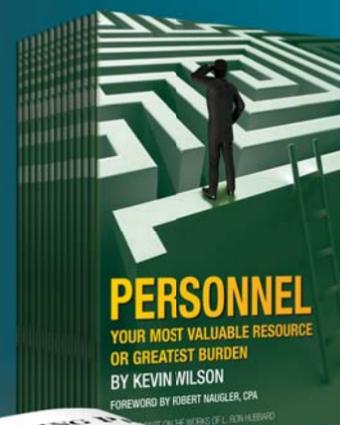
- How to motivate staff for increased productivity
- How to find and hire the right people for the practice
- How to make a decision about your "employable" versus "unemployable" personnel
- And vital articles from L. Ron Hubbard on personnel.

Written by a CEO for practice CEOs, this booklet could be worth untold thousands in increased productivity, and even more in reduced stress.

*"This booklet is a must for any practice hiring new staff, motivating existing staff and even keeping a successful practice! It will save a practice a ton of money and heartache and the principles are easy to implement. Take it from an owner who has made a few mistakes, get this booklet and eliminate your staff problems! Make your staff your greatest asset."*—S.S., Practice Owner

*"Forty minutes into the booklet, I made two major decisions that changed the very core of my practice. I ordered a dozen more for my closest friends. Great job on putting so much important information in such a short read."*—D.C., Practice Owner

*"The answers begin with the application of the material in this publication. Once one begins applying these simple, practical, concise principles, magic begins to happen! It has for me."*—B.N., CPA



Foreword by  
**Robert Naugler, CPA**



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# CAMERON

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bring about an improvement, but the improvement never came. We hadn't done much hiring and when we did, it was a crapshoot. Therefore, we kept our underperforming staff because we were uncertain we could replace them with someone better.

Due to the personnel issues, I was constantly handling office matters. Since it was tough for me to confront the billable work, I created other work to get in the way. As a result, we were continually running behind. Although I worked 50 hours a week in the off-season, it was difficult to do more than 20 billable hours.

Tax seasons were a grind with people snapping and snarling at each other. We hired part-timers but had no systems in place for them to follow. Therefore, they just added more confusion to the practice. It required a lot of effort to get work out the door.

I was constantly trying to balance the practice and my family life and was remarkably unsuccessful. Family and clients were upset with me because I could not give them more time. I missed my sons' ball games which I regretted; I knew children were children for only so long. I had lost control and was constantly hanging

my head as a failure, knowing someone was sure to be unhappy with me. My wife detested it all.

Because we were seriously backlogged, we looked at adding staff. Yet, if I looked at the national surveys, there was nothing in the numbers to suggest hiring another employee. I had received a mailer from Sterling which featured true-life success stories from their clients. I was struck by how successful they were. I contacted Sterling and found out about their program. Rather than adding an employee, my partner and I decided to try another approach: we would get Sterling to boost our efficiency. Our theory was if the Sterling program could help us avoid hiring another employee, it would more than pay for itself.

The Sterling program did far more than that. In fact, Sterling addressed everything we wanted handled on our first day there. After that, everything was gravy. The management courses were in-depth and unlike any training I had taken. We worked with our consultant who gave us a well-developed, customized set of actions to take in the practice. Then she worked with us to get them done. She also worked with us to create an organizational chart for the practice. We streamlined communications and work flow, implemented company

policies, job descriptions and a statistical management system to measure staff performance.

The Sterling program turned around our staff situation. They taught me I had to make the staff accountable for their own jobs and that when they encountered problems, they had to propose real solutions to those problems. With Sterling's personnel testing, we were able to identify worthwhile job candidates

*"The staff suffered from 'upward delegation.' That's a term I coined for staff who do substandard work and then expect you to fix it."*

and hire the right people, rather than flip a coin.

Sterling also showed us how to run marketing programs, something I never would have done previously. I would have said there was too much risk, too much expense and I wouldn't have known what to do with the extra clients anyway.

We came to Sterling to save the cost of an employee. As it turns out, our billings and collections went up by 86% and our profits more than doubled. The best part though is I've been able to bring my life back into balance. I'm more relaxed and have a much better relationship with my wife and kids. I have time to referee 150 ball games each year and also spend 10 days training other referees. Additionally, I found time to serve as treasurer for our school district. I began to rise as a representative for our profession where I am just now finishing a three-year commitment as the chair of the Illinois CPA Society. It's rewarding to have a voice in national affairs.

The income growth has been gratifying and there is no more upward delegation. The staff are a productive team who get along well with each other. Last year I bought out my partner and had to push my staff hard to compensate for his absence. I was proud to see them rise to the challenge. It's never a perfect process and new challenges always arise, but we have a good time.

People ask me if I like my work. I tell them I love it and it's fun 95% of the time. They're surprised because work is not supposed to be fun. Before Sterling, I would have agreed. ■

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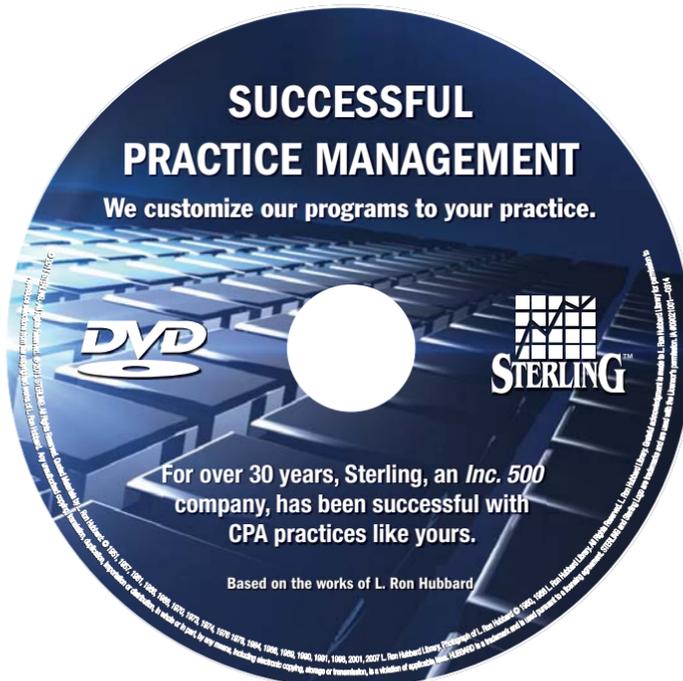
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# “Successful Practice Management”

The two-hour seminar gives you an introduction to the management tools you need to run your practice. The no-charge consultation helps you use these tools.



*“It doesn't matter if I'm in New York City or in L.A., or Smalltown, USA. I hear these same kinds of things everywhere I go: CPAs want more 'A' clients; they want to get paid for what they do; they want to be able to bill more with less interruptions. But what I seldom hear anyone say at a seminar is what the real source of the problem is ...”*



Delivered by Mr. Ben Ochart, 25-year veteran consultant, who has personally consulted hundreds of CPAs.



*“The Emotional Tone Scale. If you don't know this scale you can be fooled by a good interview and get stuck with a bad employee. This scale is also essential for knowing how to take care of your clients.”*



*“What's your biggest source of lost income? ... It's not the money you lost in some investment ... It's not the piece of equipment you bought that you didn't use. Your biggest source of lost income is ...”*



*“What does your staff do? Do they have too little or too much to do?”*

## What other practice owners have to say about our seminar:

*“Definite benefit. I could have saved a lot of stress and heartache if I had this information from day one!” — J.D.*

*“Now I know structured, predictable, scientifically proven managing.” — J.S.*

*“Never a dull moment! I expected it to be boring and too long to sit through. I was surprised the whole time! Great ideas I'll use!” — C.S.*

*“This seminar opened my eyes to some new management ideas.” — H.T.*

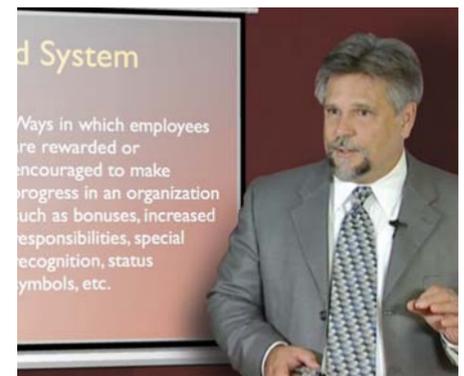
*“This is the most practical seminar I have seen. The technology could be applied in any profession.” — E.G.*

*“The benefits from this seminar are limitless. The ideas presented were not 'magic' but down-to-earth solutions. It rates a 10!” — S.K.*

*“I feel that this seminar has addressed my needs as no one else has. Lots of hard work ahead but not nearly as hard as stumbling and reeling through a lifetime!” — J.M.*



*“Statistical Rationalization. It's finding excuses or reasons why statistics are down. It doesn't solve the problem, it just explains it away. What do we do about it?”*



*“What's the mistake most people make with bonus systems?”*

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